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Applicant(s): James Hildebrandt

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10/560,743Filing Date
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Examiner

Customer No.
21878

Group Art Unit

Invention: HEADPHONE IMPROVEMENTS

I hereby certify that the following correspondence:

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is being deposited with the United States Postal Service "Express Mail Post Office to Addressee" service under 37 CFR 1.10 in an envelope addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450 on

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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re U.S. Patent Application:

James HILDEBRANDT)
Serial No.: 10/560,743)
For: HEADPHONE IMPROVEMENTS)

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

SUBSTITUTE POWER OF ATTORNEY

Sir:

James Hildebrandt, the applicant of the above-referenced U.S. Patent Application hereby revokes any and all previous Powers of Attorney in this application and hereby appoints all members, the Attorneys and Patent Agents of the firm of Kennedy, Covington, Lobdell & Hickman, L.L.P., as identified by **Customer Number 021878** in the records of the U.S. Patent and Trademark Office and as updated from time to time, to prosecute patent applications on its behalf, make alterations and amendments therein, to receive the certificate of registration, and to transact all business in the Patent and Trademark Office connected therewith.

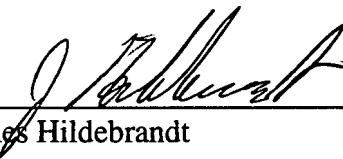
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This original Substitute Power of Attorney is to be located in the file of the above captioned patent application. The applicant, James Hildebrandt, authorizes the public to inspect and copy the original Substitute Power of Attorney in the event the application matures into a patent, and the application containing the original paper is pending or has become abandoned.

Date: April 20/07



James Hildebrandt